

GOVERNMENTWIDE
ACCOUNTING & REPORTING
gwa
Modernization

4th Annual AGA Conference
July 13, 2005



GWA Key Goals/Objectives

- **Eliminate the two step classification process**

Capture the Treasury Account Symbol (TAS) and Business Event Type Code (BETC) at the earliest possible time for agency payment, collection and intragovernmental transactions and post directly to the fund balance with treasury.
- **Provide timely and accurate accounting information**
- **Eliminate redundant reporting**



**How is GWA going
to accomplish this?**



How is GWA going to accomplish this?

- Fundamental Changes to the current process
- Developing a New Database
- Developing the infrastructure to Support GWA Players
 - ATM, Account Statement, CAFÉ, P224, SAM, IPAC, Collections, Payments
 - User enrollment
- Phase in GWA Players
- Streamline GWA's Architecture
- Provide Agencies with GWA initiated Account Statement
- Support NTDO GWA Players
- Fully Replace Legacy Accounting System



TAS Definition

- Acronym for Treasury Account Symbol (TAS)
- The receipt, appropriation, expenditure and other fund account symbols and titles as assigned by the Department of the Treasury
- A 27-character field – with 24 currently identified characters
- Supercedes 21 position TAS and any other suggested formats



BETC Definition

- Acronym for Business Event Type Code
- An 8-character code that indicates the type of activity being reported (e.g. receipt, disbursement, etc)
- BETC determines the transaction effect on the Treasury Account Symbol's FBWT.
- BETC replaces transaction codes and standard sub-classes but at a more intuitive level of detail



Shared Accounting Module SAM



- **Utility** responsible to ensure a valid TAS/BETC is posted to all transactions entering the GWA System
- **Developed to assist agencies** in complying with GWA standard transaction classification
- **GWA will provide SAM** with a table of **valid TAS/BETCs**
- **Agencies will define** in SAM valid TAS/BETCs for:
 - ✓ Default rules and
 - ✓ Classification (Ckey) translations



- **CAFE will send SAM transactions with:**
 - ✓ TAS/BETCs or
 - ✓ CKeys

- **SAM will:**
 1. Validate TAS/BETC or
 2. Derive valid TAS/BETC from Ckey or
 3. Default a valid TAS/BETC

- ✓ Return transactions to GWA w/valid TAS/BETC.
- ✓ Provide valid TAS/BETC reference lists for Agencies



IPAC Impact



GWA Project – Agency Impact

Business Event Type Code (BETC)

- ◆ IPAC will add new fields to collect both the sender and receiver BETC on every detail record
- ◆ All IPAC transactions will be required to have both sender and receiver BETC's
- ◆ List of BETC's is available on the IPAC/GWA web pages



GWA - Proof of Concept

Proof of Concept – Date To Be Determined		
Sender BETC	Optional	Sender and Receiver BETC fields will be added to the on-line screens in Phase 2 but will not be required until Phase 3.
Receiver BETC	Optional	
Receiver TAS	Optional	
Receiver SGL	Optional	



GWA Full Support

GWA Full Support - Date To Be Determined			
Sender BETC	Required	Required in support of the Governmentwide Modernization Project	
Receiver BETC	Required		
Receiver TAS	Required		
Receiver SGL*	Required	Required in support of the Governmentwide Eliminations Effort	

* Receiver SGL will be required by Policy (TFM Guidance) and will not be a programmatic requirement. The transaction recipient will be required to supplement the initial IPAC transaction with the Receiver SGL within an established timeframe.



Partial 224 Agency Implementation



- **Agencies report 224 thru GOALS:**
 - Section 1: Transaction Classification & Reclassification
 - Section 2: Intragov & Payments
 - Section 3: Collections



- **Web based application**

- Ability to turn off sections of the P224
- Provides for reclassification capability by using only section I of the P224.

- **GWA Reporters by:**

- ALC
- Source system
- Categories



GWA Reporter Categories

1. Intragovernmental Only
2. Collections Only
3. Payments Only
4. Intragov and Collections
5. Intragov and Payments
6. Payments and Collections
7. Full GWA Reporter: Intragov, Collections & Payments



Partial 224 (cont.)

- **ALC #1 = GWA REPORTER – Intragovernmental**
 - Transaction posted thru GWA
 - DO NOT REPORT IPAC on P224
 - Report Payments – section II
 - Report Collections – section III
 - Report Section I for Payments & Collections classification ONLY and any reclassified transactions(incl. IPAC)

- **ALC #2 = NON-GWA Reporter**
 - Transaction posted to STAR
 - Continue to use current 224
 - Do NOT use P224



- **What is it?**

The GWA System - Security and Administration Module is an online security and enrollment utility that permits authorized users to easily obtain and manage their access to GWA Transaction, Reporting, and Financial Management Modules.



- **What's changing and how will it impact me?**
 - **Electronic enrollment**
 - Transitioning from FMS administered paper documents to electronic forms.
 - **User-based password maintenance**
 - Ability to create and maintain your own password.
 - Capability to reset your own lost, forgotten, or locked password.
 - **Online management of your GWA User Profile**
 - Online interface that will permit users to update their personal information. (Name, Address, Phone Numbers, etc)
 - Capability for users to initiate and workflow requests for access to GWA Modules or updates to existing permissions.



- **Electronic Workflow and Approval Process**
 - The current paper-based approval process will be replaced with a web-based interface to expedite the enrollment process and secure user information.
- **Two-Step Approval Process**
 - **Agency Level Approving Officials:**
 - Certifying Supervisor – CS (Office Level)
 - Certifying Supervisors will be responsible for the online approval of end-user enrollment forms.
 - **FMS Level Approving Officials**
 - FMS Approver – FMSA
 - FMS Approver will be responsible for the online approval of end-user enrollment forms and assignment of permissions and initial password.



What Is The Account Statement?

- **An online, daily refreshed, query based application designed to provide each Federal Program Agency with a central location for retrieving information relating to its Fund Balances with Treasury.**
- **Designed to assist Agencies with their reconciliation processes. Specifically those related to Fund Balance with Treasury.**
- **Replace the Monthly Undisbursed Ledgers and Trial Balance reports. (FMS – 6653, 6654, 6655)**



How Will It Help Me?

- **Access:** Online at the Department level.
- **Timeliness:** Refreshed daily.
- **Multiple Views:** Accounting and Published Views of data.
- **Flexibility:** Query and sort capabilities at both the Treasury Account Symbol (TAS) and Agency Location Code (ALC) levels.
- **Clarity:** Plain English descriptions will accompany existing data and the balance impact of transactions will be clearly presented.



Undisbursed Appropriation Account Ledger - 6653

Account Symbol					Reporting Cycle	Fiscal Year	Distribution Code					
Dept	TR	FY	Main	Sub								
12		X	4230		Jul 2002	2002			00			
					Amount	Trans Code	Sub Acct	Sub Class	ALC	Ref Num	Acctg Date	Rpt Date
Opening Bal					1,363,862,225.00							
Net Disb					49,000.00	61			12200408		07/2002	07/2002
Net Disb					154,514,509.20	61			20010004		07/2002	07/2002
Nonexp Trans					-111,915,518.57	61		82		NE094880	07/2002	07/2002
Nonexp Trans					-1,583,531.42	61		82		NE094883	07/2002	07/2002
Nonexp Trans					-4,071.62	61		82		NE095174	07/2002	07/2002
Net Disb					-393,663,357.71	71			12200408		07/2002	07/2002
Net Disb					-64,668.92	71			12200408		07/2002	07/2002
Nonexp Trans					4,089.65	71		92		NE094878	07/2002	07/2002
Subtotals												
Bal Fwd Curr Yr					426,104,381.97							
Curr Yr Approp					-3,616,000.00							
Nonexp Trans					-515,709,455.07							
Net Disb					-1,582,748,783.57							
Closing Bal					1,489,527,710.47							

Item 288



Account Summary Report

**GOVERNMENTWIDE
ACCOUNTING
SYSTEM**

[HOME](#) [HELP](#) [LOG OFF](#)

-- Go To -- Go

08/05/2003 01:09:40 PM EDT

Welcome, Keith Jarboe

Account Statement ▾ [ALC Statement](#) ▸ [Support Listings](#) ▸

Account Summary ▾ [Expenditure Activity](#) ▸ [Transactions](#) ▸

Account Summary ?

[Download ...](#) [Print in PDF](#) [Account Summary Inquiry](#)

Search Criteria

Agency: **DEPARTMENT OF AGRICULTURE - (12)**

Bureau/Dist. Code: **- (1200)**

Account Type: **Expenditure** Fund Type: **Revolving Funds(Public Ent)**

TAS: **12X4230** Balance Display: **Accounting**

Accounting Period: **2002 Fiscal Year, Month of July**

1-1 of 1 Records ◀◀ Previous 20 Next 20 ▶▶ Page ◀ 1 ▶

Select	View Trans.	Treasury Account Symbol ▲	Account Type	Beginning Balance	Net Activity	Ending Balance	Activity for Period
<input checked="" type="checkbox"/>		12X4230	Expenditure	1,363,862,225.00	125,665,485.47	1,489,527,710.47	✓
Total				1,363,862,225.00	125,665,485.47	1,489,527,710.47	

Select all items [View Expenditure Activity](#)

1-1 of 1 Records ◀◀ Previous 20 Next 20 ▶▶ Page ◀ 1 ▶

[Contact Us](#) | [Accessibility](#) | [Privacy Policy](#)

U. S. Department of the Treasury - Financial Management Service



Expenditure Activity Report

**GOVERNMENTWIDE
ACCOUNTING
SYSTEM**

HOME HELP LOG OFF

-- Go To -- Go

Welcome, Keith Jarboe 08/05/2003 01:11:20 PM EDT

Account Statement ▾ ALC Statement ▶ Support Listings ▶

Account Summary ▶ Expenditure Activity ▾ Transactions ▶

Expenditure Activity ?

[Download ...](#) [Print in PDF](#) [Account Summary](#)

Search Criteria

Agency: **DEPARTMENT OF AGRICULTURE - (12)**

Bureau/Dist. Code: **- (1200)**

TAS: **12X4230**

Accounting Period: **2002 Fiscal Year, Month of July**

Fund Type: **Revolving Funds(Public Ent)**

Balance Display: **Accounting**

1-1 of 1 Records ◀◀ Previous 20 Next 20 ▶▶ Page ◀ 1 ▶

View Trans.	Treasury Account Symbol	Beginning Balance	Authority (+)	Transfers (+)	Gross Disbursements (-)	Offsetting Collections (+)	Ending Balance	Activity for Period
	12X4230	1,363,862,225.00	0.00	-113,499,031.96	154,563,509.20	393,728,026.63	1,489,527,710.47	✓
	Total	1,363,862,225.00	0.00	-113,499,031.96	154,563,509.20	393,728,026.63	1,489,527,710.47	

1-1 of 1 Records ◀◀ Previous 20 Next 20 ▶▶ Page ◀ 1 ▶

[Contact Us](#) | [Accessibility](#) | [Privacy Policy](#)

U. S. Department of the Treasury - Financial Management Service



Account Transactions Report

**GOVERNMENTWIDE
ACCOUNTING
SYSTEM**

[HOME](#) [HELP](#) [LOG OFF](#)

-- Go To --

Welcome, Keith Jarboe 10/17/2003 10:39:35 AM EDT

Account Statement ▾
ALC Statement ▸
Support Listings ▸

Account Summary ▸
Expenditure Activity ▸
Transactions ▾

Transactions ?

[Download ...](#)
[Print in PDF](#)
[Account Summary](#)

Search Criteria

Agency: **DEPARTMENT OF AGRICULTURE - (12)**

Bureau/Dist. Code: **- (1200)**

Account Type: **Expenditure** Fund Type: **Revolving Funds(Public Ent)**

TAS: **12X4230** Balance Display: **Accounting**

Accounting Period: **2002 Fiscal Year, Month of July** Activity Type: **All**

Account: 12X4230 ◀◀ Previous Account Next Account ▶▶ Account ◀ 1 ▶

1-8 of 8 Records ◀◀ Previous 20 Next 20 ▶▶ Page ◀ 1 ▶

View Detail	Activity Type	Sub Acct.	Sub Class	Acctg. Period ▾	Posting Date	Increase to Balance	Decrease to Balance	ALC
	Borrowing From The Federal Financing Bank	000	92	07/2002	07/18/2002	4,089.65		
	Repayment Of Borrowing From The Federal Financing Bank	000	82	07/2002	07/18/2002		111,915,518.57	
	Repayment Of Borrowing From The Federal Financing Bank	000	82	07/2002	07/18/2002		1,583,531.42	
	Gross Disbursement	000		07/2002	08/02/2002		154,514,509.20	20010004
	Repayment Of Borrowing From The Federal Financing Bank	000	82	07/2002	08/02/2002		4,071.62	
	Gross Disbursement	000		07/2002	08/07/2002		49,000.00	12200408
	Offsetting Collection	000		07/2002	08/07/2002	393,663,357.71		12200408
	Offsetting Collection	000		07/2002	08/13/2002	64,668.92		12200408
Total						393,732,116.28	268,066,630.81	



Implementation Strategy



Steps Developed to:

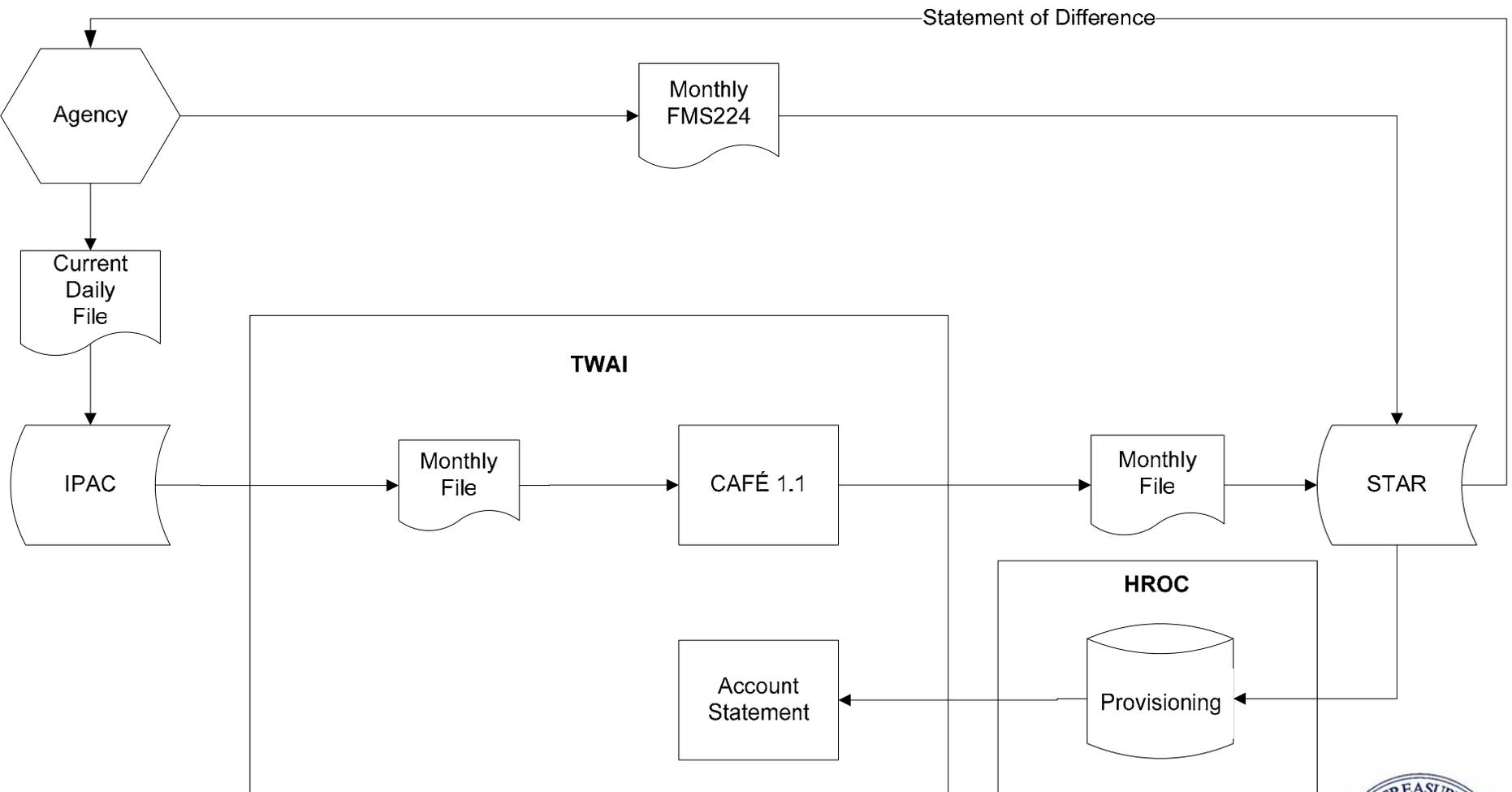
- Implement maximum number of agencies as soon as possible
- Update Agency Accounting Packages
- Prove GWA Concept (**Proof Of Concept**)



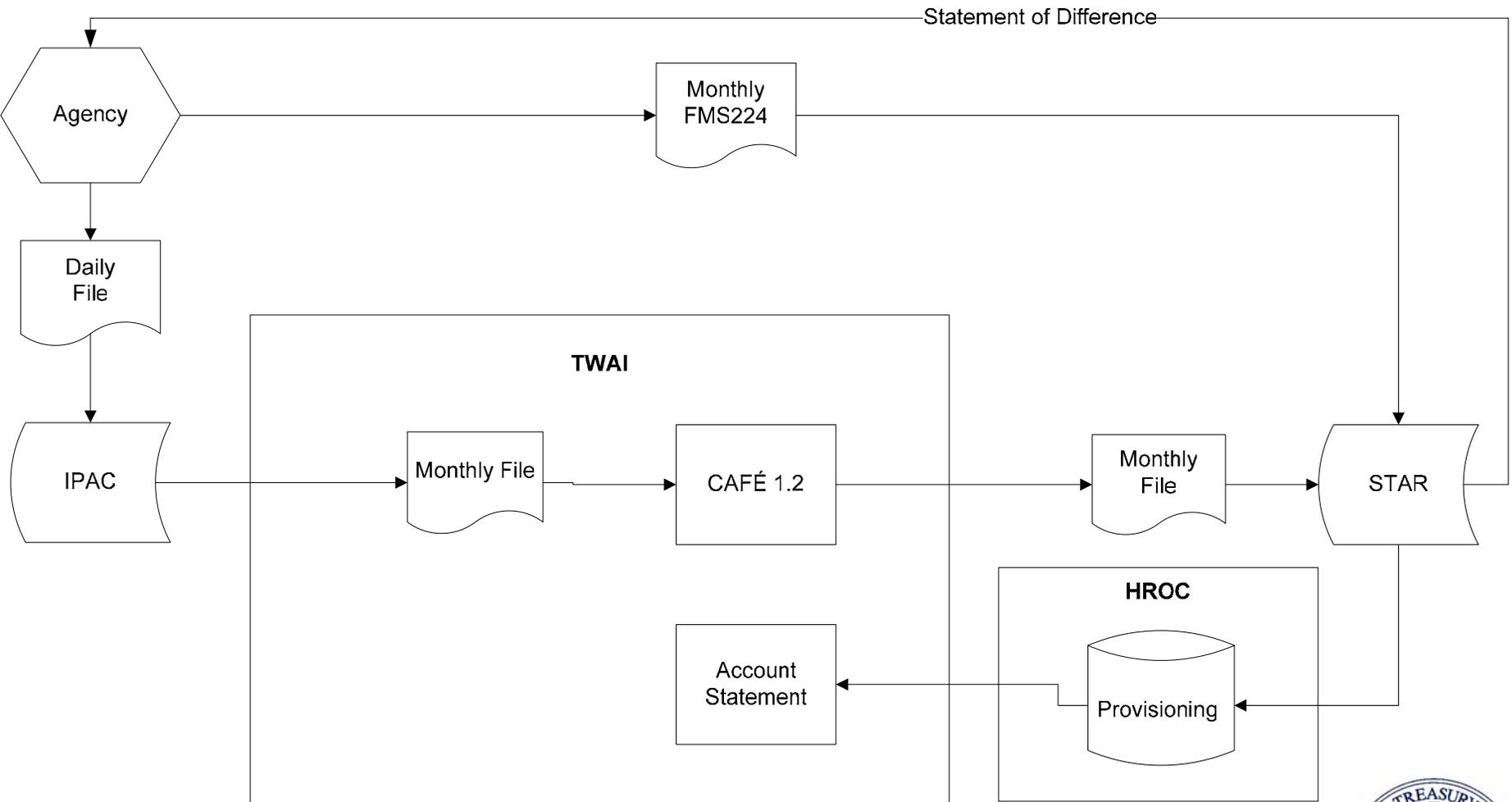
Implementation Steps



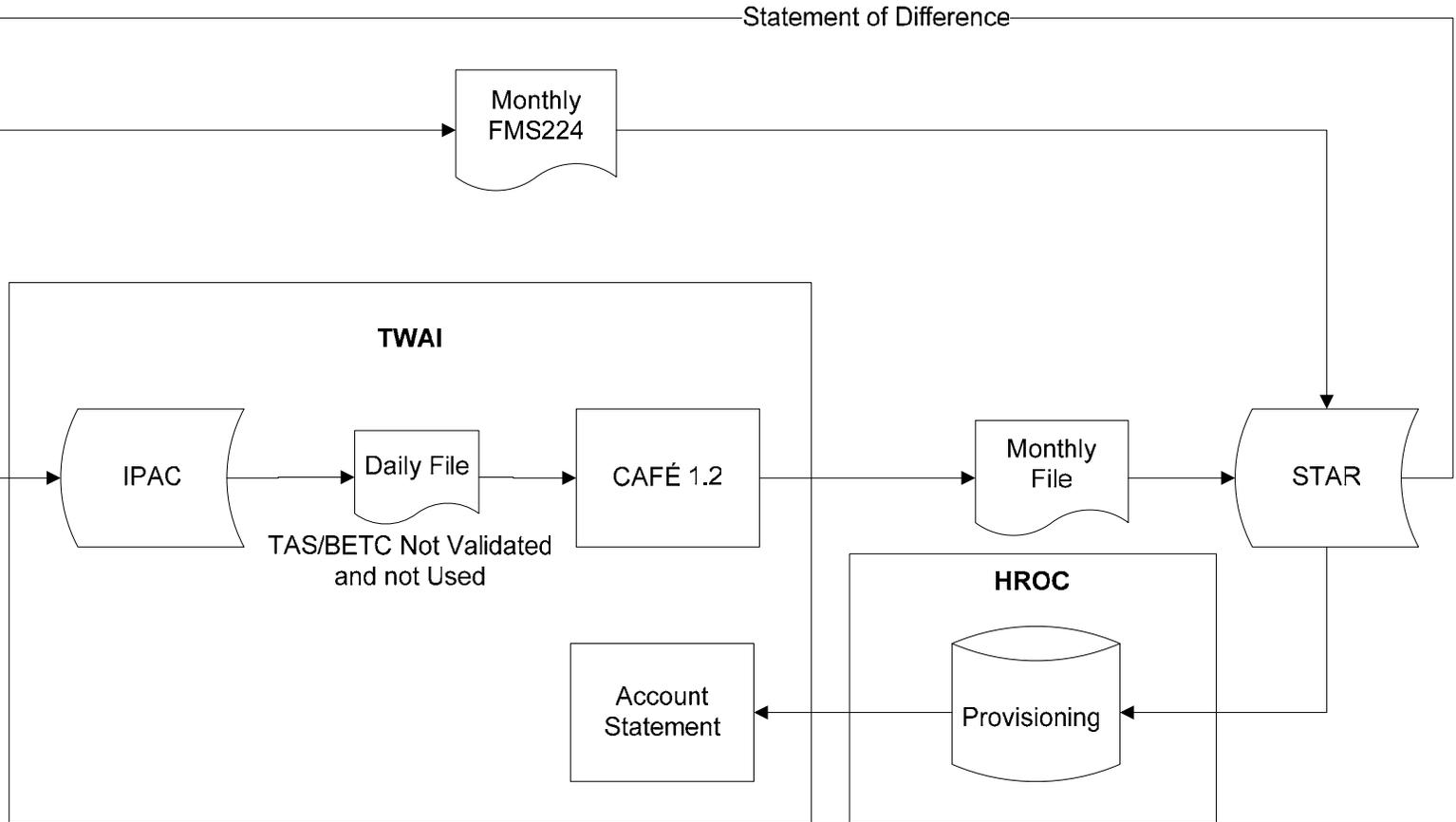
Functional Baseline (Current)



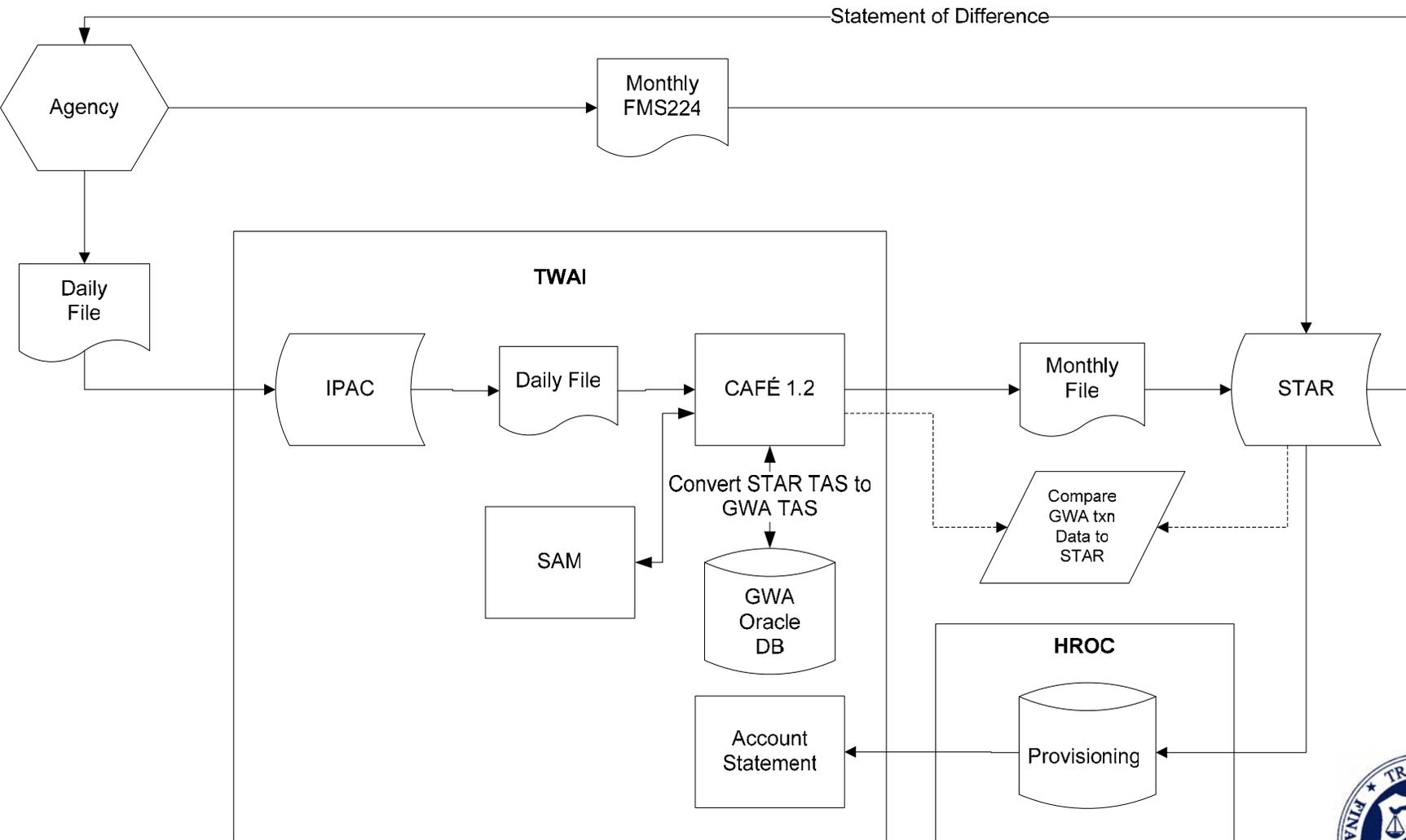
CAFÉ 1.2 (3rd quarter 05)



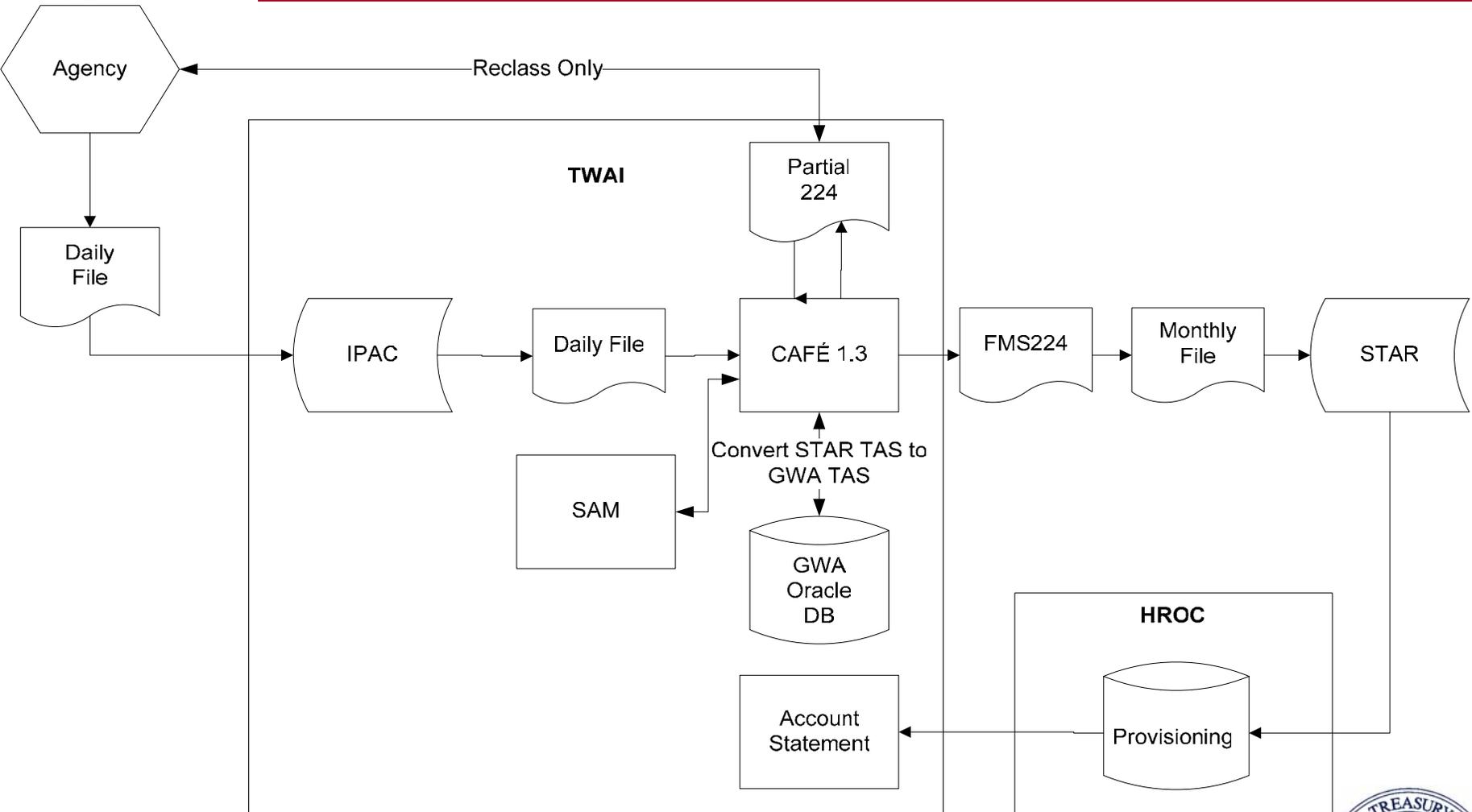
IPAC Daily File (1st quarter 06)



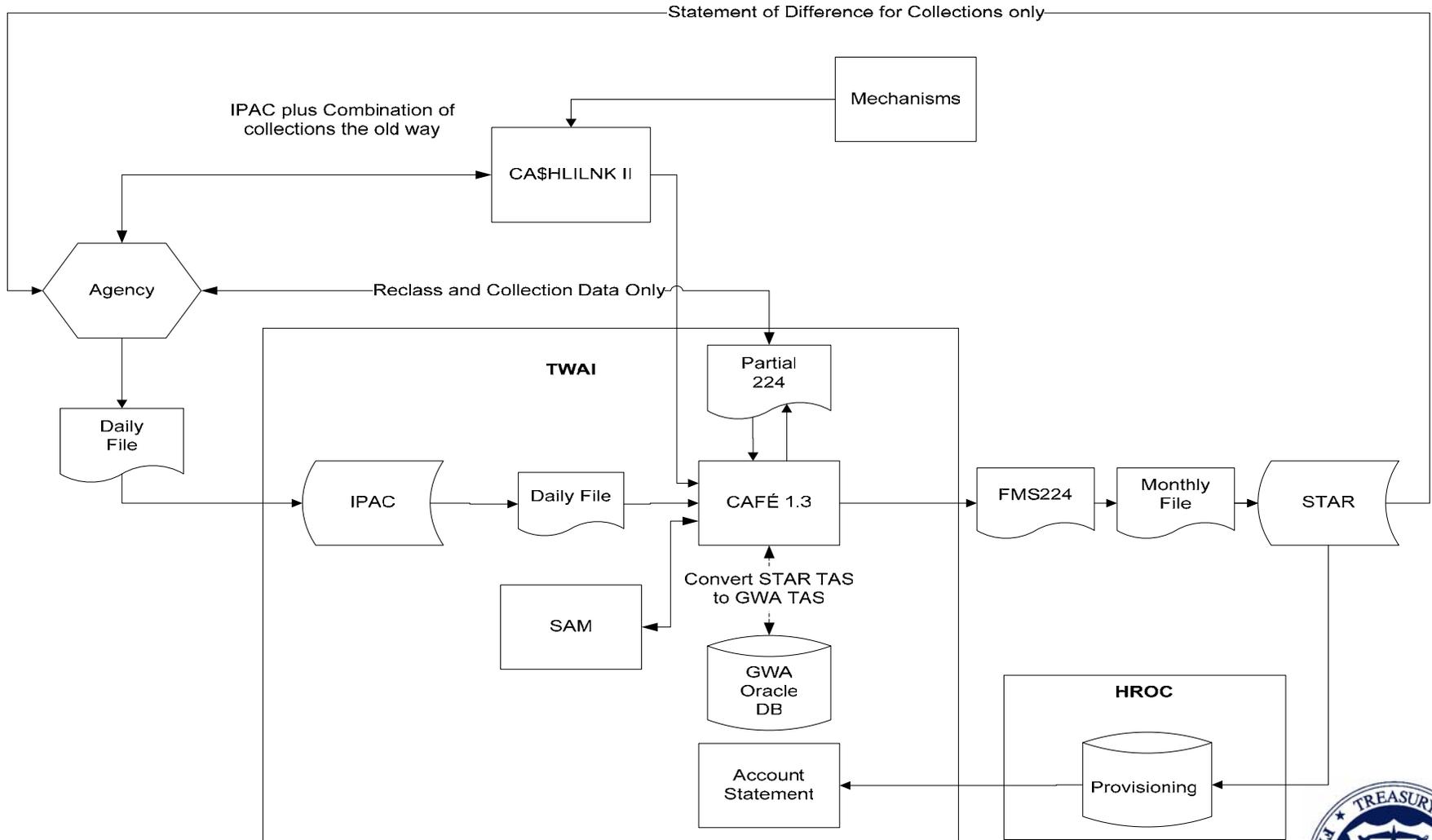
Proof Of Concept (2nd quarter 06)



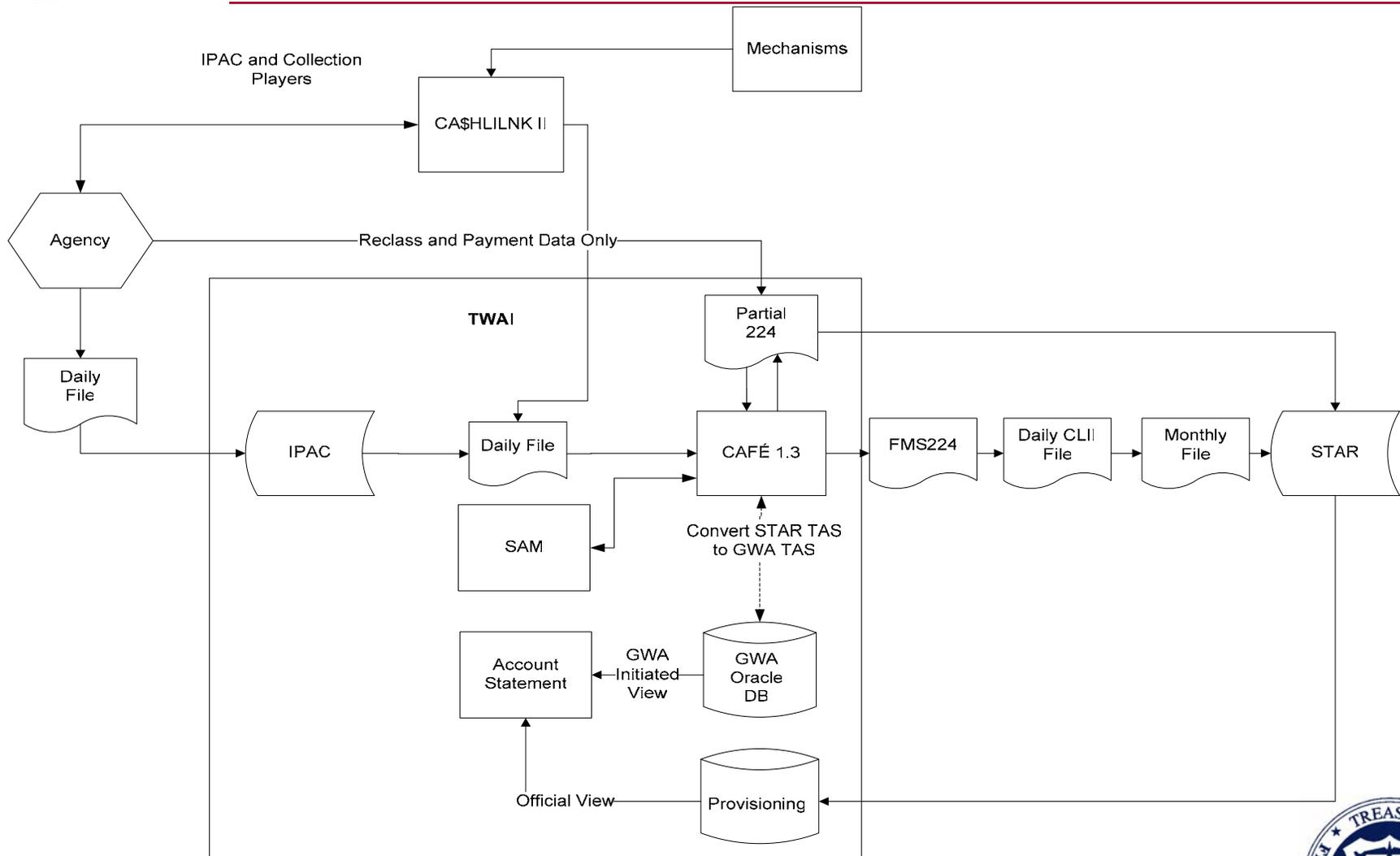
Implement GWA User (3rd quarter 06)



Partial 224 rollout (3rd quarter 06)



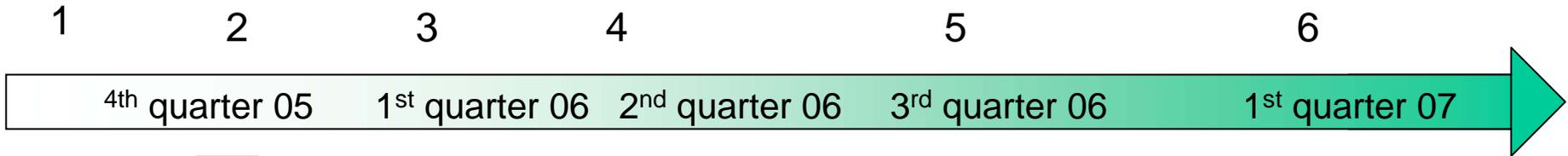
Multiple GWA Transaction Processing (1st quarter 07)



Agency Implementation

STEP:

Time line



Partial 224
Vendor testing

Move Partial
224 to
production

Start accepting
New file formats
From IPAC

Identify
Collection
Pilots

IPAC POC

Conduct
Interface
testing with
SAM

Partial 224
Agency Pilot
testing

Begin working
with Collection
Pilot agencies

Implement CAFÉ 1.3

Implement Partial 224
with Pilot agencies

Begin moving
IPAC Pilot Users to
GWA Production

Implement a IPAC
GWA Player also doing
Collections old way

Implement ATM

Work to move
Collection pilots
to production

Implement GWA
Initiated view

Begin TDO
Payment
ALC's pilots



Contact Information

GWA Modernization Project

- Cindi Jansohn – (202) 874-8464 – cindi.jansohn@fms.treas.gov
- David Metler – (202) 874-9991 – david.metler@fms.treas.gov
- Michael Norman – (202) 874-8788 – michael.norman@fms.treas.gov

IPAC Project

- Susan Markland - (202) 874-9816 – susan.markland@fms.treas.gov
- Lori Makle, (202) 874-8782 – lori.makle@fms.treas.gov

SAM

- Fred Lehnhoff – (202) 874-3327 – fred.lehnhoff@fms.treas.gov

TGAnet

- Corvelli McDaniel – (202) 874-7115 – corvelli.mcdaniel@fms.treas.gov

GWA Project Agency Outreach

- Carolyn Dunston - 202-874-7491 – carolyn.dunston@fms.treas.gov
- Karen Price - 202-874-6702 – karen.price@fms.treas.gov

